

Ezras Hakohol Trust

Report

and

Financial

Statements

For The Year Ended

31 March 2021

Charity Number 1086338

Ezras Hakohol Trust

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Ezras Hakohol Trust

Trustees

Mr. Menachem Einhorn
Mr. Asher Bard
Mrs Lea Fleisher

Administration Address

32 Bergholt Crescent
Stamford Hill
London N16 5JE

Charity Number 1086338

Ezras Hakohol Trust
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 March 2021.

Status and Administration

The Charity, constituted by trust deed, dated 18th January 2001, and is a Registered Charity.

Charitable Objects

To make grants to poor and needy individuals and institutions advancing
Orthodox Jewish Religion and Education

Trustees

The Trustees in office throughout the year were
Mr. Menachem Einhorn
Mr. Asher Bard
Mrs Lea Fleisher

No trustee nor any person connected with them received any remuneration during the year.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Ezras Hakohol Trust
Report of the Trustees

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £242,131 (2020 £299,538)

Approved by The Trustees of Ezras Hakohol Trust on 24 January 2022,
and signed on behalf of them all.

Trustee
Mr. Menachem Einhorn

Ezras Hakohol Trust

Statement Of Financial Activities

For The Year Ended 31 March 2021

	Notes	Unrestricted Funds £	2021 Total Funds £	2020 <i>Total Funds</i> £
INCOMING RESOURCES				
Activities to further the Charity's Objects	2	259,451	259,451	298,818
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>0</u>
		259,451	259,451	298,818
Donations		<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		259,451	259,451	298,818
RESOURCES EXPENDED				
Costs of Generating Funds				
Fund Raising Costs		0	0	<u>0</u>
Net Incoming Resources Available For Charitable Application		259,451	259,451	298,818
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		242,644	242,644	300,925
Support Costs				
Interest on Charity's Property	3	0	0	0
Governance Costs	4	<u>83</u>	<u>83</u>	<u>131</u>
Total Charitable Expenditure		242,727	242,727	301,056
Total Resources Expended	3	<u>242,727</u>	<u>242,727</u>	<u>301,056</u>
Net Movement In Funds		16,724	16,724	(2,238)
Total Funds Brought Forward		27,334	27,334	29,572
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Carried Forward	8	<u>£ 44,058</u>	<u>£ 44,058</u>	<u>£ 27,334</u>

Ezras Hakohol Trust

Balance Sheet at 31 March 2021

	Notes	2021 £	2020 £
Current Assets			
Debtors	5	7,500	7,500
Cash at Bank and in Hand		<u>36,558</u>	<u>19,834</u>
		44,058	27,334
Creditors : Amounts falling due within one year	6	<u>0</u>	<u>0</u>
Net Current Assets		<u>44,058</u>	<u>27,334</u>
Total Assets less Current Liabilities		<u>44,058</u>	<u>27,334</u>
Net Assets / (Liabilities)	7	<u>£ 44,058</u>	<u>£ 27,334</u>
Unrestricted Funds	8	44,058	27,334
Total Funds	8	<u>£ 44,058</u>	<u>£ 27,334</u>

Approved by the Trustees on 24 January 2022, and signed on behalf of them all.

Trustee

Mr. Menachem Einhorn

The notes on pages 6 and 7 form part of these accounts.

Ezras Hakohol Trust

Notes To The Accounts - 31 March 2021

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2021	2020
	£	£
2) Donations Received	259,451	298,818
Interest Received	<u>0</u>	<u>0</u>
	<u>£ 259,451</u>	<u>£ 298,818</u>
3) Analysis of Total Resources Expended	2021	2020
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Donations to Individuals and Communities	242,131	299,538
Advertising	210	0
Insurance	75	0
Postage and Telephone	<u>228</u>	<u>1,387</u>
Total Cost of Furtherance Of Charitable Objects	242,644	300,925
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>83</u>	<u>131</u>
	242,727	301,056
Cost of Generating Funds	<u>0</u>	<u>0</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 242,727</u>	<u>£ 301,056</u>
4) Governance Costs		
Bank Charges and Interest	83	131
Accounting	<u>0</u>	<u>0</u>
	<u>£ 83</u>	<u>£ 131</u>
5) Debtors	2021	2020
	£	£
Other Debtors	<u>7,500</u>	<u>7,500</u>
	<u>£ 7,500</u>	<u>£ 7,500</u>

Ezras Hakohol Trust

Notes To The Accounts - 31 March 2021

6) Creditors: Amounts falling due within one year

	2021 £	2020 £
Other Creditors	0	0
Accruals and Provisions	<u>0</u>	<u>0</u>
	<u>£ 0</u>	<u>£ 0</u>

7) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0		0
Unrestricted Funds	<u>0</u>	<u>44,058</u>	<u>0</u>	<u>44,058</u>
Total Funds	<u>£ 0</u>	<u>£ 44,058</u>	<u>£ 0</u>	<u>£ 44,058</u>

8) Unrestricted Funds

	Balance at 31 March 2020 £	Income £	Expended £	Transfers and Investment Gains and Losses	Balance at 31 March 2021 £
General Reserve	<u>27,334</u>	<u>259,451</u>	<u>242,727</u>	<u>0</u>	<u>44,058</u>
Total Funds	<u>£ 27,334</u>	<u>£ 259,451</u>	<u>£ 242,727</u>	<u>£ 0</u>	<u>£ 44,058</u>

9) The average number of Employees during the year, on a full time equivalent basis was	2021 <u>0</u>	2020 <u>0</u>
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10) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Ezras Hakohol Trust**

We report on the financial statements of Ezras Hakohol Trust for the Year Ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 24 January 2022

Reporting Accountant
C Rosen